

113TH CONGRESS  
1ST SESSION

# H. R. 1440

To prevent the evasion of antidumping and countervailing duty orders, and  
for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2013

Mr. LONG (for himself, Ms. LINDA T. SÁNCHEZ of California, Mr. JONES, Mr. GRAVES of Missouri, Mr. NUNNELEE, Mrs. ELLMERS, Mrs. HARTZLER, Mr. WESTMORELAND, Mr. KINZINGER of Illinois, Mr. BACHUS, Mrs. NAPOLITANO, Mr. RYAN of Ohio, Mr. JOHNSON of Georgia, Mr. RANGEL, Mr. CONYERS, Mr. MICHAUD, Mr. STIVERS, Mr. COOPER, Mr. ENYART, Ms. KAPTUR, Mr. LIPINSKI, Mr. OWENS, Mr. PASCRELL, Mr. GENE GREEN of Texas, Ms. SHEA-PORTER, Mr. FOSTER, Mr. CRAMER, Mr. TURNER, Mr. GRIJALVA, Ms. ROYBAL-ALLARD, Ms. BROWN of Florida, Mr. VISCOSKY, Mr. McGOVERN, Ms. SCHWARTZ, Mr. LUETKEMEYER, and Mr. LOWENTHAL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To prevent the evasion of antidumping and countervailing  
duty orders, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4           (a) SHORT TITLE.—This Act may be cited as the  
5       “Enforcing Orders and Reducing Customs Evasion Act of  
6       2013”.

1           (b) TABLE OF CONTENTS.—The table of contents for  
2 this Act is as follows:

See. 1. Short title; table of contents.

#### TITLE I—PROCEDURES

See. 101. Procedures for investigating claims of evasion of antidumping and countervailing duty orders.  
See. 102. Application to Canada and Mexico.

#### TITLE II—OTHER MATTERS

Sec. 201. Definitions.  
Sec. 202. Allocation of U.S. Customs and Border Protection personnel.  
Sec. 203. Regulations.  
Sec. 204. Annual report on prevention of evasion of antidumping and countervailing duty orders.  
Sec. 205. Government Accountability Office report on reliquidation authority.

## 3           **TITLE I—PROCEDURES**

### 4           **SEC. 101. PROCEDURES FOR INVESTIGATING CLAIMS OF** 5           **EVASION OF ANTIDUMPING AND COUNTER-** 6           **VAILING DUTY ORDERS.**

7           (a) IN GENERAL.—The Tariff Act of 1930 is amend-  
8 ed by inserting after section 516A (19 U.S.C. 1516a) the  
9 following:

### 10          **“SEC. 516B. PROCEDURES FOR INVESTIGATING CLAIMS OF** 11           **EVASION OF ANTIDUMPING AND COUNTER-** 12           **VAILING DUTY ORDERS.**

13          “(a) DEFINITIONS.—In this section:  
14            “(1) ADMINISTERING AUTHORITY.—The term  
15           ‘administering authority’ has the meaning given that  
16           term in section 771(1).

1               “(2) APPROPRIATE CONGRESSIONAL COMMIT-  
2        TEES.—The term ‘appropriate congressional com-  
3        mittees’ means—

4               “(A) the Committee on Finance and the  
5        Committee on Appropriations of the Senate;  
6        and

7               “(B) the Committee on Ways and Means  
8        and the Committee on Appropriations of the  
9        House of Representatives.

10          “(3) COMMISSIONER.—The term ‘Commis-  
11        sioner’ means the Commissioner responsible for U.S.  
12        Customs and Border Protection.

13          “(4) COVERED MERCHANDISE.—The term ‘cov-  
14        ered merchandise’ means merchandise that is subject  
15        to—

16               “(A) an antidumping duty order issued  
17        under section 736;

18               “(B) a finding issued under the Anti-  
19        dumping Act, 1921; or

20               “(C) a countervailing duty order issued  
21        under section 706.

22          “(5) ENTER; ENTRY.—The terms ‘enter’ and  
23        ‘entry’ refer to the entry, or withdrawal from ware-  
24        house for consumption, in the customs territory of  
25        the United States.

1           “(6) EVADE; EVASION.—The terms ‘evade’ and  
2       ‘evasion’ refer to entering covered merchandise into  
3       the customs territory of the United States by means  
4       of any document or electronically transmitted data  
5       or information, written or oral statement, or act that  
6       is material and false, or any omission that is mate-  
7       rial, and that results in any cash deposit or other se-  
8       curity or any amount of applicable antidumping or  
9       countervailing duties being reduced or not being ap-  
10      plied with respect to the merchandise.

11           “(7) INTERESTED PARTY.—The term ‘inter-  
12      ested party’ has the meaning given that term in sec-  
13      tion 771(9).

14           “(b) PROCEDURES FOR INVESTIGATING ALLEG-  
15      TIONS OF EVASION.—

16           “(1) INITIATION BY PETITION OR REFERRAL.—  
17           “(A) IN GENERAL.—Not later than 10  
18       days after the date on which the Commissioner  
19       receives a petition described in subparagraph  
20       (B) or a referral described in subparagraph (C),  
21       the Commissioner shall initiate an investigation  
22       pursuant to this paragraph.

23           “(B) PETITION DESCRIBED.—A petition  
24       described in this subparagraph is a petition  
25       that—

1                     “(i) is filed with the Commissioner by  
2                     any party who is an interested party with  
3                     respect to covered merchandise;

4                     “(ii) alleges that a person has entered  
5                     covered merchandise into the customs ter-  
6                     ritory of the United States through eva-  
7                     sion; and

8                     “(iii) is accompanied by information  
9                     reasonably available to the petitioner sup-  
10                     porting the allegation.

11                     “(C) REFERRAL DESCRIBED.—A referral  
12                     described in this subparagraph is information  
13                     submitted to the Commissioner by any other  
14                     Federal agency, including the Department of  
15                     Commerce or the United States International  
16                     Trade Commission, indicating that a person has  
17                     entered covered merchandise into the customs  
18                     territory of the United States through evasion.

19                     “(2) DETERMINATIONS.—

20                     “(A) PRELIMINARY DETERMINATION.—

21                     “(i) IN GENERAL.—Not later than 90  
22                     days after the date on which the Commis-  
23                     sioner initiates an investigation under  
24                     paragraph (1), the Commissioner shall  
25                     issue a preliminary determination, based

1           on information available to the Commis-  
2           sioner at the time of the determination,  
3           with respect to whether there is a reason-  
4           able basis to believe or suspect that the  
5           covered merchandise was entered into the  
6           customs territory of the United States  
7           through evasion.

8                 “(ii) EXTENSION.—The Commissioner  
9                 may extend by not more than 45 days the  
10               time period specified in clause (i) if the  
11               Commissioner determines that sufficient  
12               information to make a preliminary deter-  
13               mination under that clause is not available  
14               within that time period or the inquiry is  
15               unusually complex.

16                 “(B) FINAL DETERMINATION.—

17                 “(i) IN GENERAL.—Not later than  
18               120 days after making a preliminary deter-  
19               mination under subparagraph (A), the  
20               Commissioner shall make a final deter-  
21               mination, based on substantial evidence,  
22               with respect to whether covered merchan-  
23               dise was entered into the customs territory  
24               of the United States through evasion.

1                     “(ii) EXTENSION.—The Commissioner  
2                     may extend by not more than 60 days the  
3                     time period specified in clause (i) if the  
4                     Commissioner determines that sufficient  
5                     information to make a final determination  
6                     under that clause is not available within  
7                     that time period or the inquiry is unusually  
8                     complex.

9                     “(iii) OPPORTUNITY FOR COMMENT;  
10                    HEARING.—After making a preliminary de-  
11                    termination under subparagraph (A) and  
12                    before issuing a final determination under  
13                    this subparagraph with respect to whether  
14                    covered merchandise was entered into the  
15                    customs territory of the United States  
16                    through evasion, the Commissioner shall—

17                    “(I) provide any person alleged  
18                    to have entered the merchandise into  
19                    the customs territory of the United  
20                    States through evasion, and any per-  
21                    son that is an interested party with  
22                    respect to the merchandise, with an  
23                    opportunity to be heard;

24                    “(II) upon request, hold a hear-  
25                    ing with respect to whether the cov-

6                     “(C) AUTHORITY TO COLLECT AND VERIFY  
7 ADDITIONAL INFORMATION.—In making a pre-  
8 liminary determination under subparagraph (A)  
9 or a final determination under subparagraph  
10 (B), the Commissioner—

11                             “(i) shall exercise all existing authori-  
12                             ties to collect information needed to make  
13                             the determination; and

14                                 “(ii) may collect such additional infor-  
15                                 mation as is necessary to make the deter-  
16                                 mination through such methods as the  
17                                 Commissioner considers appropriate, in-  
18                                 cluding by—

19 "I) issuing a questionnaire with  
20 respect to covered merchandise to—

21                             “(aa) a person that filed a  
22 petition under paragraph (1)(B);

10                   “(D) ADVERSE INFERENCE.—

“(i) IN GENERAL.—If the Commissioner finds that a person that filed a petition under paragraph (1)(B), a person alleged to have entered covered merchandise into the customs territory of the United States through evasion, or a foreign producer or exporter, has failed to cooperate by not acting to the best of the person’s ability to comply with a request for information, the Commissioner may, in making a preliminary determination under subparagraph (A) or a final determination under subparagraph (B), use an inference that is adverse to the interests of that person in selecting from among the facts oth-

1                      otherwise available to determine whether eva-  
2                      sion has occurred.

3                      “(ii) ADVERSE INFERENCE DE-  
4                      SCRIBED.—An adverse inference used  
5                      under clause (i) may include reliance on in-  
6                      formation derived from—

7                      “(I) the petition, if any, sub-  
8                      mitted under paragraph (1)(B) with  
9                      respect to the covered merchandise;

10                     “(II) a determination by the  
11                      Commissioner in another investigation  
12                      under this section;

13                     “(III) an investigation or review  
14                      by the administering authority under  
15                      title VII; or

16                     “(IV) any other information  
17                      placed on the record.

18                     “(E) NOTIFICATION AND PUBLICATION.—  
19                      Not later than 7 days after making a prelimi-  
20                      nary determination under subparagraph (A) or  
21                      a final determination under subparagraph (B),  
22                      the Commissioner shall—

23                     “(i) provide notification of the deter-  
24                      mination to—

1                         “(I) the administering authority;

2                         and

3                         “(II) the person that submitted  
4                         the petition under paragraph (1)(B)  
5                         or the Federal agency that submitted  
6                         the referral under paragraph (1)(C);

7                         and

8                         “(ii) provide the determination for  
9                         publication in the Federal Register.

10                         “(3) BUSINESS PROPRIETARY INFORMATION.—

11                         “(A) ESTABLISHMENT OF PROCEDURES.—

12                         For each investigation initiated under para-  
13                         graph (1), the Commissioner shall establish  
14                         procedures for the submission of business pro-  
15                         prietary information under an administrative  
16                         protective order that—

17                         “(i) protects against public disclosure  
18                         of such information; and

19                         “(ii) for purposes of submitting com-  
20                         ments to the Commissioner, provides lim-  
21                         ited access to such information for—

22                         “(I) the person that submitted  
23                         the petition under paragraph (1)(B)  
24                         or the Federal agency that submitted

7                 “(B) ADMINISTRATION IN ACCORDANCE  
8                 WITH OTHER PROCEDURES.—The procedures  
9                 established under subparagraph (A) shall be ad-  
10                 ministered, to the maximum extent practicable,  
11                 in accordance with administrative protective  
12                 order procedures under section 777 by the ad-  
13                 ministering authority.

“(C) DISCLOSURE OF BUSINESS PROPRIETARY INFORMATION.—The Commissioner shall, in accordance with the procedures established under subparagraph (A), make all business proprietary information presented to, or obtained by, the Commissioner during an investigation available to the persons specified in subparagraph (A)(ii) under an administrative protective order, regardless of when such information is submitted during an investigation.

24               “(4) REFERRALS TO OTHER FEDERAL AGEN-  
25               CIES.—

1                 “(A) AFTER PRELIMINARY DETERMINA-  
2                 TION.—Notwithstanding section 777 and sub-  
3                 ject to subparagraph (C), when the Commis-  
4                 sioner makes an affirmative preliminary deter-  
5                 mination under paragraph (2)(A), the Commis-  
6                 sioner shall, at the request of the head of an-  
7                 other Federal agency, transmit the administra-  
8                 tive record to the head of that agency.

9                 “(B) AFTER FINAL DETERMINATION.—  
10                 Notwithstanding section 777 and subject to  
11                 subparagraph (C), when the Commissioner  
12                 makes an affirmative final determination under  
13                 paragraph (2)(B), the Commissioner shall, at  
14                 the request of the head of another Federal  
15                 agency, transmit the complete administrative  
16                 record to the head of that agency.

17                 “(C) PROTECTIVE ORDERS.—Before trans-  
18                 mitting an administrative record to the head of  
19                 another Federal agency under subparagraph  
20                 (A) or (B), the Commissioner shall verify that  
21                 the other agency has in effect with respect to  
22                 the administrative record a protective order  
23                 that provides the same or a similar level of pro-  
24                 tection for the information in the administrative

1 record as the protective order in effect with re-  
2 spect to such information under this subsection.

3 “(c) EFFECT OF DETERMINATIONS.—

4 “(1) EFFECT OF AFFIRMATIVE PRELIMINARY  
5 DETERMINATION.—If the Commissioner makes a  
6 preliminary determination in accordance with sub-  
7 section (b)(2)(A) that there is a reasonable basis to  
8 believe or suspect that covered merchandise was en-  
9 tered into the customs territory of the United States  
10 through evasion, the Commissioner shall—

11           “(A) suspend the liquidation of each unliq-  
12 uidated entry of the covered merchandise that  
13 is subject to the preliminary determination and  
14 that entered on or after the date of the initi-  
15 ation of the investigation under paragraph (1)  
16 and, pursuant to the Commissioner’s authority  
17 under section 504(b), extend liquidation of each  
18 unliquidated entry of the covered merchandise  
19 that is subject to the preliminary determination  
20 and that entered prior to the date of the initi-  
21 ation of the investigation under paragraph (1);

22           “(B) review and reassess the amount of  
23 bond or other security the importer is required  
24 to post for each entry of merchandise described  
25 in subparagraph (A);

1               “(C) require the posting of a cash deposit  
2               with respect to each entry of merchandise de-  
3               scribed in subparagraph (A); and

4               “(D) take such other measures as the  
5               Commissioner determines appropriate to ensure  
6               the collection of any duties that may be owed  
7               with respect to merchandise described in sub-  
8               paragraph (A) as a result of a final determina-  
9               tion under subsection (b)(2)(B).

10              “(2) EFFECT OF NEGATIVE PRELIMINARY DE-  
11             TERMINATION.—If the Commissioner makes a pre-  
12             liminary determination in accordance with sub-  
13             section (b)(2)(A) that there is not a reasonable basis  
14             to believe or suspect that covered merchandise was  
15             entered into the customs territory of the United  
16             States through evasion, the Commissioner shall con-  
17             tinue the investigation and notify the administering  
18             authority pending a final determination under sub-  
19             section (b)(2)(B).

20              “(3) EFFECT OF AFFIRMATIVE FINAL DETER-  
21             MINATION.—If the Commissioner makes a final de-  
22             termination in accordance with subsection (b)(2)(B)  
23             that covered merchandise was entered into the cus-  
24             toms territory of the United States through evasion,  
25             the Commissioner shall—

1                 “(A) suspend or continue to suspend, as  
2                 the case may be, the liquidation of each entry  
3                 of the covered merchandise that is subject to  
4                 the determination and that enters on or after  
5                 the date of the determination and, pursuant to  
6                 the Commissioner’s authority under section  
7                 504(b), extend or continue to extend, as the  
8                 case may be, the liquidation of each entry of  
9                 the covered merchandise that is subject to the  
10                determination and that entered prior to the  
11                date of the determination;

12                “(B) notify the administering authority of  
13                the determination and request that the admin-  
14                istering authority—

15                “(i) identify the applicable anti-  
16                dumping or countervailing duty assessment  
17                rate for the entries for which liquidation is  
18                suspended under paragraph (1)(A) or sub-  
19                paragraph (A) of this paragraph; or

20                “(ii) if no such assessment rates are  
21                available at the time, identify the applica-  
22                ble cash deposit rate to be applied to the  
23                entries described in subparagraph (A),  
24                with the applicable antidumping or coun-  
25                tervailing duty assessment rates to be pro-

3                 “(C) require the posting of cash deposits  
4                 and assess duties on each entry of merchandise  
5                 described in subparagraph (A) in accordance  
6                 with the instructions received from the admin-  
7                 istering authority under paragraph (5);

8                 “(D) review and reassess the amount of  
9 bond or other security the importer is required  
10 to post for merchandise described in subpara-  
11 graph (A) to ensure the protection of revenue  
12 and compliance with the law; and

13                   “(E) take such additional enforcement  
14 measures as the Commissioner determines ap-  
15 propriate, such as—

1                     “(iii) requiring, with respect to mer-  
2 chandise for which the importer has re-  
3 peatedly provided incomplete or erroneous  
4 entry summary information in connection  
5 with determinations of evasion, the im-  
6 porter to submit entry summary docu-  
7 mentation and to deposit estimated duties  
8 at the time of entry;

9                     “(iv) referring the record in whole or  
10 in part to U.S. Immigration and Customs  
11 Enforcement for civil or criminal investiga-  
12 tion; and

13                     “(v) transmitting the administrative  
14 record to the administering authority for  
15 further appropriate proceedings.

16                     “(4) EFFECT OF NEGATIVE FINAL DETERMINA-  
17 TION.—If the Commissioner makes a final deter-  
18 mination in accordance with subsection (b)(2)(B)  
19 that covered merchandise was not entered into the  
20 customs territory of the United States through eva-  
21 sion, the Commissioner shall terminate the suspen-  
22 sion of liquidation pursuant to paragraph (1)(A) and  
23 refund any cash deposits collected pursuant to para-  
24 graph (1)(C) that are in excess of the cash deposit

1       rate that would otherwise have been applicable the  
2       merchandise.

3                 “(5) COOPERATION OF ADMINISTERING AU-  
4                 THORITY.—

5                 “(A) IN GENERAL.—Upon receiving a noti-  
6        fication from the Commissioner under para-  
7        graph (3)(B), the administering authority shall  
8        promptly provide to the Commissioner the ap-  
9        plicable cash deposit rates and antidumping or  
10      countervailing duty assessment rates and any  
11      necessary liquidation instructions.

12                 “(B) SPECIAL RULE FOR CASES IN WHICH  
13      THE PRODUCER OR EXPORTER IS UNKNOWN.—

14       If the Commissioner and administering author-  
15       ity are unable to determine the producer or ex-  
16       porter of the merchandise with respect to which  
17       a notification is made under paragraph (3)(B),  
18       the administering authority shall identify, as  
19       the applicable cash deposit rate or antidumping  
20       or countervailing duty assessment rate, the cash  
21       deposit or duty (as the case may be) in the  
22       highest amount applicable to any producer or  
23       exporter, including the ‘all-others’ rate of the  
24       merchandise subject to an antidumping order or  
25       countervailing duty order under section 736 or

1           706, respectively, or a finding issued under the  
2           Antidumping Act, 1921, or any administrative  
3           review conducted under section 751.

4         “(d) SPECIAL RULES.—

5           “(1) EFFECT ON OTHER AUTHORITIES.—Nei-  
6           ther the initiation of an investigation under sub-  
7           section (b)(1) nor a preliminary determination or a  
8           final determination under subsection (b)(2) shall af-  
9           fect the authority of the Commissioner—

10           “(A) to pursue such other enforcement  
11           measures with respect to the evasion of anti-  
12           dumping or countervailing duties as the Com-  
13           missioner determines necessary, including en-  
14           forcement measures described in clauses (i)  
15           through (iv) of subsection (c)(3)(E); or

16           “(B) to assess any penalties or collect any  
17           applicable duties, taxes, and fees, including pur-  
18           suant to section 592.

19           “(2) EFFECT OF DETERMINATIONS ON FRAUD  
20           ACTIONS.—Neither a preliminary determination nor  
21           a final determination under subsection (b)(2) shall  
22           be determinative in a proceeding under section 592.

23           “(3) NEGLIGENCE OR INTENT.—The Commis-  
24           sioner shall investigate and make a preliminary de-  
25           termination or a final determination under this sec-

1       tion with respect to whether a person has entered  
2       covered merchandise into the customs territory of  
3       the United States through evasion without regard to  
4       whether the person—

5               “(A) intended to violate an antidumping  
6       duty order or countervailing duty order under  
7       section 736 or 706, respectively, or a finding  
8       issued under the Antidumping Act, 1921; or

9               “(B) exercised reasonable care with respect  
10      to avoiding a violation of such an order or find-  
11      ing.”.

12       (b) TECHNICAL AMENDMENT.—Clause (ii) of section  
13      777(b)(1)(A) of the Tariff Act of 1930 (19 U.S.C.  
14      1677f(b)(1)(A)) is amended to read as follows:

15               “(ii) to an officer or employee of U.S.  
16       Customs and Border Protection who is di-  
17       rectly involved in conducting an investiga-  
18       tion regarding fraud under this title or  
19       claims of evasion under section 516B.”.

20       (c) JUDICIAL REVIEW.—Section 516A(a)(2) of the  
21      Tariff Act of 1930 (19 U.S.C. 1516a(a)(2)) is amended—

22               (1) in subparagraph (A)—  
23               (A) in clause (i)(III), by striking “or” at  
24               the end;

5                             “(iii) the date of publication in the  
6                             Federal Register of a determination de-  
7                             scribed in clause (ix) of subparagraph  
8                             (B),”; and

9                   (2) in subparagraph (B), by adding at the end  
10                 the following new clause:

“(ix) A determination by the Commissioner responsible for U.S. Customs and Border Protection under section 516B that merchandise has been entered into the customs territory of the United States through evasion.”.

17 (d) FINALITY OF DETERMINATIONS.—Section 514(b)  
18 of the Tariff Act of 1930 (19 U.S.C. 1514(b)) is amended  
19 by striking “section 303” and all that follows through  
20 “which are reviewable” and inserting “section 516B or  
21 title VII that are reviewable”.

**22 SEC. 102. APPLICATION TO CANADA AND MEXICO.**

23 Pursuant to article 1902 of the North American Free  
24 Trade Agreement and section 408 of the North American  
25 Free Trade Agreement Implementation Act (19 U.S.C.

1 3438), the amendments made by this title shall apply with  
2 respect to goods from Canada and Mexico.

3 **TITLE II—OTHER MATTERS**

4 **SEC. 201. DEFINITIONS.**

5 In this title, the terms “appropriate congressional  
6 committees”, “Commissioner”, “covered merchandise”,  
7 “enter” and “entry”, and “evade” and “evasion” have the  
8 meanings given those terms in section 516B(a) of the Tar-  
9 iff Act of 1930 (as added by section 101 of this Act).

10 **SEC. 202. ALLOCATION OF U.S. CUSTOMS AND BORDER**

11 **PROTECTION PERSONNEL.**

12 (a) REASSIGNMENT AND ALLOCATION.—The Com-  
13 missioner shall, to the maximum extent possible, ensure  
14 that U.S. Customs and Border Protection—

15 (1) employs sufficient personnel who have ex-  
16 pertise in, and responsibility for, preventing the  
17 entry of covered merchandise into the customs terri-  
18 tory of the United States through evasion; and

19 (2) on the basis of risk assessment metrics, as-  
20 signs sufficient personnel with primary responsibility  
21 for preventing the entry of covered merchandise into  
22 the customs territory of the United States through  
23 evasion to the ports of entry in the United States at  
24 which the Commissioner determines potential eva-

1 sion presents the most substantial threats to the rev-  
2 enue of the United States.

3 (b) COMMERCIAL ENFORCEMENT OFFICERS.—Not  
4 later than 30 days after the enactment of this Act, the  
5 Secretary of Homeland Security, the Commissioner, and  
6 the Assistant Secretary for U.S. Immigration and Cus-  
7 toms Enforcement shall assess and properly allocate the  
8 resources of U.S. Customs and Border Protection and  
9 U.S. Immigration and Customs Enforcement—

10 (1) to effectively implement the provisions of,  
11 and amendments made by, this Act; and

12 (2) to improve efforts to investigate and combat  
13 evasion.

14 **SEC. 203. REGULATIONS.**

15 (a) IN GENERAL.—Not later than 240 days after the  
16 date of the enactment of this Act, the Commissioner shall  
17 issue regulations to carry out this title and the amend-  
18 ments made by title I.

19 (b) COOPERATION BETWEEN U.S. CUSTOMS AND  
20 BORDER PROTECTION, U.S. IMMIGRATION AND CUSTOMS  
21 ENFORCEMENT, AND DEPARTMENT OF COMMERCE.—Not  
22 later than 240 days after the date of the enactment of  
23 this Act, the Commissioner, the Assistant Secretary for  
24 U.S. Immigration and Customs Enforcement, and the Sec-  
25 retary of Commerce shall establish procedures to ensure

1 maximum cooperation and communication between U.S.  
2 Customs and Border Protection, U.S. Immigration and  
3 Customs Enforcement, and the Department of Commerce  
4 in order to quickly, efficiently, and accurately investigate  
5 allegations of evasion under section 516B of the Tariff  
6 Act of 1930 (as added by section 101 of this Act).

7 **SEC. 204. ANNUAL REPORT ON PREVENTION OF EVASION**  
8                   **OF ANTIDUMPING AND COUNTERVAILING**  
9                   **DUTY ORDERS.**

10         (a) IN GENERAL.—Not later than February 28 of  
11 each year, beginning in 2015, the Commissioner, in con-  
12 sultation with the Secretary of Commerce, shall submit to  
13 the appropriate congressional committees a report on the  
14 efforts being taken pursuant to section 516B of the Tariff  
15 Act of 1930 (as added by section 101 of this Act) to pre-  
16 vent the entry of covered merchandise into the customs  
17 territory of the United States through evasion.

18         (b) CONTENTS.—Each report required under sub-  
19 section (a) shall include—

20                 (1) for the fiscal year preceding the submission  
21 of the report—

22                     (A) the number and a brief description of  
23 petitions and referrals received pursuant to sec-  
24 tion 516B(b)(1) of the Tariff Act of 1930 (as  
25 added by section 101 of this Act);

(A) the amount of covered merchandise that entered the customs territory of the United States through evasion; and

**1 SEC. 205. GOVERNMENT ACCOUNTABILITY OFFICE REPORT****2 ON RELIQUIDATION AUTHORITY.**

3       Not later than 60 days after the date of the enact-  
4 ment of this Act, the Comptroller General of the United  
5 States shall submit to the appropriate congressional com-  
6 mittees, and make available to the public, a report esti-  
7 mating the amount of duties that could not be collected  
8 on covered merchandise that entered the customs territory  
9 of the United States through evasion during fiscal years  
10 2011 and 2012 because the Commissioner did not have  
11 the authority to reliquidate the entries of such merchan-  
12 dise.

